

2024/5 Budget - Smokecraft		PERIOD 1		PERIOD 1	
		1/1/2024	1/28/2024	12/30/2024	1/26/2025
Start Date: 05/27/2024					
End Date: 05/25/2025					
LY Start: 05/29/2023					
LY End: 05/26/2024					
Gross Sales		2024 Actual	% of Sales	2025 Budget	% of Sales
5100	Food Sales	\$ 106,734.93	82.91%	\$ 127,447.36	84.74%
5180	NA Beverage	\$ 1,584.75	1.23%	\$ 1,892.28	1.26%
<b>Total Food Sales</b>		<b>\$ 108,319.68</b>	<b>84.14%</b>	<b>\$ 129,339.64</b>	<b>86.00%</b>
5210	Liquor Sales	\$ 11,004.00	8.55%	\$ 13,173.10	8.76%
5220	Wine Sales	\$ 2,590.99	2.01%	\$ 3,101.72	2.06%
5230	Bottled Beer Sales	\$ 1,223.00	0.95%	\$ 1,464.08	0.97%
5240	Draft Beer Sales	\$ 5,597.00	4.35%	\$ 6,700.28	4.46%
<b>Total Beverage Sales</b>		<b>\$ 20,414.99</b>	<b>15.86%</b>	<b>\$ 24,439.18</b>	<b>16.25%</b>
<b>Gross F&amp;B Sales</b>		<b>\$ 128,734.67</b>	<b>102.72%</b>	<b>\$ 153,778.82</b>	<b>102.25%</b>
Deductions					
5110	Goodwill Comps	\$ 642.83	0.51%	\$ 827.17	0.55%
5120	Guest Recovery Comps	\$ 347.15	0.28%	\$ 451.18	0.30%
5131	50% Employee Discounts	\$ 610.02	0.49%	\$ 676.78	0.45%
5132	Manager Meal Discounts	\$ 758.66	0.61%	\$ 526.38	0.35%
5150	Discounts Marketing	\$ 610.11	0.49%	\$ 526.38	0.35%
5250	Goodwill Bar Comps	\$ 552.25	0.44%	\$ 375.99	0.25%
<b>Total Deductions</b>		<b>\$ 3,521.02</b>	<b>2.81%</b>	<b>\$ 3,383.89</b>	<b>2.25%</b>
Other Income and Expense					
5300	Sundry Sales	\$ -	0.00%	\$ -	0.00%
5910	Service Charge Revenue - Catering	\$ 115.46	0.09%	\$ -	0.00%
<b>Total Other Income and Expense</b>		<b>\$ 115.46</b>	<b>0.09%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Net Sales</b>		<b>\$ 125,329.11</b>	<b>100.00%</b>	<b>\$ 150,394.93</b>	<b>100.00%</b>
Food Costs					
6110	Meat Cost	\$ 14,081.85	13.00%	\$ 18,883.59	14.60%
6120	Poultry Cost	\$ 1,941.30	1.79%	\$ 3,362.83	2.60%
6130	Seafood Cost	\$ 510.02	0.47%	\$ 646.70	0.50%
6140	Dairy Cost	\$ 4,448.95	4.11%	\$ 5,173.59	4.00%
6150	Produce Cost	\$ 3,427.32	3.16%	\$ 4,138.87	3.20%
6160	Bakery Cost	\$ 1,619.10	1.49%	\$ 1,810.75	1.40%
6170	Grocery Cost	\$ 6,754.93	6.24%	\$ 8,019.06	6.20%
6180	NA Beverage	\$ 507.02	0.47%	\$ 646.70	0.50%
<b>Total Food Cost</b>		<b>\$ 33,290.49</b>	<b>30.73%</b>	<b>\$ 42,682.08</b>	<b>33.00%</b>

Beverage Costs					
6210	Liquor Cost	\$ 2,736.28	13.78%	\$ 3,139.08	12.84%
6220	Wine Cost	\$ 551.94	2.78%	\$ 633.19	2.59%
6230	Bottled Beer Cost	\$ 101.42	0.51%	\$ 116.35	0.48%
6240	Draft Beer Cost	\$ 871.00	4.39%	\$ 999.22	4.09%
<b>Total Bev Cost</b>		<b>\$ 4,260.64</b>	<b>21.45%</b>	<b>\$ 4,887.84</b>	<b>20.00%</b>
<b>Total F&amp;B Costs</b>					
<b>\$ 37,551.13 29.96% \$ 47,569.92 31.63%</b>					
<b>Gross Profit</b>					
<b>\$ 87,777.98 70.04% \$ 102,825.02 68.37%</b>					
Payroll Costs					
6310	Management Salaries	\$ 12,769.24	10.19%	\$ 14,461.54	9.62%
6311	Direct Labor - FOH	\$ 3,856.69	3.08%	\$ 3,910.27	2.60%
6312	Overtime Labor - FOH	\$ -	0.00%	\$ -	0.00%
6313	Training Labor	\$ 666.96	0.53%	\$ 225.59	0.15%
6314	Direct Labor - BOH	\$ 25,387.58	20.26%	\$ 26,319.11	17.50%
6315	Overtime Labor - BOH	\$ -	0.00%	\$ -	0.00%
<b>Total Labor</b>		<b>\$ 42,680.47</b>	<b>34.05%</b>	<b>\$ 44,916.51</b>	<b>29.87%</b>
6510	Payroll Taxes	\$ 5,043.81	4.02%	\$ 5,639.81	3.75%
6530	Vacation Pay	\$ -	0.00%	\$ -	0.00%
6540	Parking	\$ 300.00	0.24%	\$ 200.00	0.13%
6550	Uniform Allowance	\$ (35.00)	-0.03%	\$ -	0.00%
6560	Continuing Education	\$ -	0.00%	\$ -	0.00%
6570	Group Insurance	\$ 390.80	0.31%	\$ 600.00	0.40%
6580	Workers Compensation	\$ 445.08	0.36%	\$ 510.00	0.34%
6610	Other Benefits	\$ -	0.00%	\$ -	0.00%
6615	Payroll Processing Fees	\$ 278.00	0.22%	\$ 300.00	0.25%
<b>Total Payroll Expenses</b>		<b>\$ 6,422.69</b>	<b>5.12%</b>	<b>\$ 7,249.81</b>	<b>4.82%</b>
<b>Total Payroll Costs</b>					
<b>\$ 49,103.16 39.18% \$ 52,166.32 34.69%</b>					
Controllable Expenses					
6500	3rd Party Delivery Expense	\$ 3,211.66	2.56%	\$ 4,511.85	3.00%
6710	Operating Lease/Rentals-Kitchen/Bar	\$ 933.72	0.75%	\$ 550.00	0.37%
6740	Security	\$ -	0.00%	\$ 600.00	0.40%
6750	Trash Removal	\$ -	0.00%	\$ -	0.00%
6790	Other Contracted Services	\$ 300.00	0.24%	\$ 300.00	0.20%
7010	Register Over/Short	\$ 21.30	0.02%	\$ -	0.00%
7010	China/Glassware/Silverware	\$ 291.94	0.23%	\$ 300.79	0.20%
7040	Cleaning Supplies	\$ 297.16	0.24%	\$ 300.79	0.20%
7045	Dish Chemicals	\$ 544.08	0.43%	\$ 451.18	0.30%
7050	Decorations	\$ 37.08	0.03%	\$ -	0.00%
7060	Linens	\$ 986.08	0.79%	\$ 1,127.96	0.75%
7080	New Menus/Printing	\$ -	0.00%	\$ -	0.00%
7090	Menu/Guest Check/POS Supplies	\$ -	0.00%	\$ -	0.00%
7105	To Go Supplies	\$ 1,903.43	1.52%	\$ 2,105.53	1.40%
7106	Catering Supplies	\$ -	0.00%	\$ 601.58	0.40%
7110	Operating Supplies F&B	\$ 1,643.66	1.31%	\$ 1,654.34	1.10%

7120	Uniforms	\$ -	0.00%	\$ -	0.00%
7470	Live Entertainment	\$ 2,100.00	1.68%	\$ 1,000.00	0.66%
	<b>Total Controllable Expenses</b>	<b>\$ 12,270.11</b>	<b>9.79%</b>	<b>\$ 13,504.03</b>	<b>8.98%</b>
<b>General &amp; Administrative</b>					
7190	Other Contracted Services-Admin	\$ 1,378.35	1.10%	\$ 1,500.00	1.00%
7195	Accounting Services	\$ 2,500.00	1.99%	\$ 2,500.00	1.66%
7220	Bank Charges & Fees	\$ 304.21	0.24%	\$ 100.00	0.07%
7230	Licenses & Permits	\$ 547.95	0.44%	\$ 600.00	0.40%
7250	Credit Card Commissions	\$ 2,796.40	2.23%	\$ 3,383.89	2.25%
7256	Employment Ads	\$ 90.00	0.07%	\$ 90.00	0.06%
7270	Dues & Subscriptions	\$ 46.95	0.04%	\$ 50.00	0.03%
7285	Key Man/General Liability Insurance	\$ 3,546.59	2.83%	\$ 1,275.00	0.85%
7290	Legal & Professional Services	\$ 1,360.00	1.09%	\$ -	0.00%
7320	Office Supplies & Postage	\$ 50.50	0.04%	\$ 150.39	0.10%
7350	Telephone/Internet/Cable	\$ 650.49	0.52%	\$ 650.00	0.43%
7360	Travel	\$ 163.90	0.13%	\$ 125.00	0.08%
7370	Meals & Entertainment	\$ 134.30	0.11%	\$ -	0.00%
	<b>Total General &amp; Administrative</b>	<b>\$ 13,569.64</b>	<b>10.83%</b>	<b>\$ 10,424.28</b>	<b>6.93%</b>
<b>Advertising &amp; Promotion</b>					
7400	Local Charitable Donations	\$ -	0.00%	\$ -	0.00%
7430	Local Advertising & Promotion	\$ 1,512.92	1.21%	\$ -	0.00%
7435	Advertising & Marketing	\$ -		\$ 500.00	0.33%
7460	Special Promotions	\$ -	0.00%	\$ -	0.00%
	<b>Total Advertising &amp; Promotion</b>	<b>\$ 1,512.92</b>	<b>1.21%</b>	<b>\$ 500.00</b>	<b>0.33%</b>
<b>Repairs &amp; Maintenance</b>					
7500	Repairs & Maintenance	\$ (392.20)	-0.31%	\$ 1,503.95	1.00%
7620	R&M HVAC & Refrigeration	\$ 3,030.50	2.42%	\$ -	0.00%
7630	R&M - Plumbing	\$ 41.24	0.03%	\$ -	0.00%
7640	R&M - Electric	\$ 1,331.95	1.06%	\$ -	0.00%
7650	R&M - Exterior/Structure	\$ -	0.00%	\$ -	0.00%
7660	R&M - POS Systems	\$ -	0.00%	\$ -	0.00%
7695	Cleaning Service	\$ 3,980.00	3.18%	\$ 3,680.00	2.45%
7710	MC-HVAC & Refrigeration	\$ -	0.00%	\$ 625.00	0.42%
7720	MC-Other Equipment	\$ -	0.00%	\$ 255.00	0.17%
7750	Pest Control	\$ 85.00	0.07%	\$ 85.00	0.06%
7785	Carpet/Rug/Floor Cleaning	\$ -	0.00%	\$ -	0.00%
	<b>Total Repairs &amp; Maintenance</b>	<b>\$ 8,076.49</b>	<b>6.44%</b>	<b>\$ 6,148.95</b>	<b>4.09%</b>
<b>Utilities</b>					
7810	Electricity	\$ 3,376.10	2.69%	\$ 3,383.89	2.25%
7820	Natural Gas	\$ 1,062.49	0.85%	\$ 1,052.76	0.70%
7830	Water & Sewer	\$ 427.00	0.34%	\$ 451.18	0.30%
7840	Firewood	\$ 500.00	0.40%	\$ 750.00	0.50%
	<b>Total Utilities</b>	<b>\$ 5,365.59</b>	<b>4.28%</b>	<b>\$ 5,637.84</b>	<b>3.75%</b>
	<b>Total Operating Expenses</b>	<b>\$ 40,794.75</b>	<b>32.55%</b>	<b>\$ 36,215.09</b>	<b>24.08%</b>

<b>Other Income (Expenses)</b>						
<b>5500</b>	Door Revenue	\$ -	0.00%	\$ -	0.00%	
<b>5800</b>	Commission Income	\$ -	0.00%	\$ -	0.00%	
	<b>Total Other Income</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>	
	<b>Operating Income Before Bonus</b>	<b>\$ (2,119.93)</b>	<b>-1.69%</b>	<b>\$ 14,443.60</b>	<b>9.60%</b>	
<b>6455</b>	Management Bonuses	\$ -	0.00%	\$ -	0.00%	
	<b>Restaurant Operating Income</b>	<b>\$ (2,119.93)</b>	<b>-1.69%</b>	<b>\$ 14,443.60</b>	<b>9.60%</b>	
<b>Facility Expenses</b>						
<b>8010</b>	Rents	\$ 12,420.14	9.91%	\$ 12,730.64	8.46%	
<b>8015</b>	Common Area Maintenance	\$ 2,315.00	1.85%	\$ 2,315.00	1.54%	
<b>8020</b>	Property Insurance	\$ 132.00	0.11%	\$ 132.00	0.09%	
<b>8030</b>	Property Taxes	\$ 3,671.46	2.93%	\$ 3,671.46	2.44%	
	<b>Total Facility Expenses</b>	<b>\$ 18,538.60</b>	<b>14.79%</b>	<b>\$ 18,849.10</b>	<b>12.53%</b>	
	<b>Restaurant EBDIT</b>	<b>\$ (20,658.53)</b>	<b>-16.48%</b>	<b>\$ (4,405.50)</b>	<b>-2.93%</b>	